Income Tax - Part-Year Residents

What is a Colorado part-year resident?

A part-year resident is an individual who was a resident of Colorado for only part of the tax year. This includes anyone who moved into Colorado with the intention of making his/her home here or a Colorado resident who moved out of Colorado with the intention of making his/her home elsewhere any time during the tax year.

A part-year resident is required to file a Colorado income tax return if he/she:

- is required to file a federal income tax return, and
- had taxable income during that part of the year he/she was a Colorado resident, or had Colorado-source taxable income any time during the year.